

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217      PA**

LAWRENCE W. DOYLE &	)	
JOHN F. MOYNIHAN,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 4865-19W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On November 14, 2019, the Commissioner filed a motion for summary judgment (Doc. 15), accompanied by a declaration of Debra McCullum in support of the motion for summary judgment (Doc. 16). On November 15, 2019, the Commissioner concurrently filed a motion for leave to file under seal (Doc. 18), asking the Court to seal Exhibits A through M to the declaration of Debra McCullum in support of his motion for summary judgment (Doc. 19). It is

ORDERED that the Commissioner's motion for leave (Doc. 18), is granted and that Exhibits A through M to the declaration of Debra McCullum in support of motion for summary judgment (Doc. 19) is placed under seal. It is further

ORDERED that the Clerk of the Court shall remove from the Court's public records, Exhibits A through M to the declaration of Debra McCullum in support of motion for summary judgment (Doc. 19), and it shall be retained by the Court in a sealed file which shall not be inspected by any person or entity except by an order of the Court.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
November 19, 2019

**SERVED Nov 20 2019**